IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA No.70 of 2000
Date of decision 20 .11 .2007

Ravinder Kapoor .. appellant

Versus

Income Tax Appellate Tribunal, Amritsar Bench, Amritsar Respondent

CORAM: HON'BLE MR. JUSTICE M.M. KUMAR
HON'BLE MR. JUSTICE AJAY KUMAR MITTAL

PRESENT: Mr.Sudhir Pruthi, Advocate for the appellant
Mr. Sanjiv Bansal, Advocate for the Revenue.

M.M.Kumar, J.

The revenue has filed the instant appeal under Section 260A of the Income Tax Act,1961 against the order dated 14.12.1999 passed by the Income Tax Appellate Tribunal, Amritsar Bench, Amritsar in ITA No.28 (ASR)/1994 in respect of assessment year 1990-91. It has been averred that the following substantial questions of law would arise for consideration of this Court:

> "1. Whether in the facts and in the circumstances of the present case the order Annexure A/1 and A/3 are legally sustainable in the eyes of law; and
>
> 2. Whether in the facts and circumstances of the case respondent was legally justified in adding cost to the tune of Rs.55,955/- on mere presumption without their being any evidence on record to show to the contrary ?"

Facts in brief are that during the course of search at the residential premises of the assessee, the officials of the Revenue found and seized jewellery from the residence as well as from the locker. The Assessing Authority while framing assessment under Section 143(3) of the Income

Tax Act,1961 had held that 30 tolas of jewellery was not belonging to the appellant and treating its acquisition by income from the undisclosed sources a sum of Rs.82,995/- was added as income from undisclosed sources. The Assessing Officer while relying upon the statement of Shri Ram Sarup father of the appellant who was aged 75 years, had held that no ambiguity would be found as eldest daughter of Shri Ram Sarup was married before 1965 i.e. when the old jewellery was mortgaged whereas the second daughter was married in the year 1970 and the marriage of the appellant took place in 1972 and therefore there was hardly any doubt left that father of the appellant was not having more jewellery on the date of search. The Commissioner Income Tax (Appeals), Jalandhar, on appeal by the assessee deleted the addition of Rs. 55,955/-. The appeal before the Income Tax Appellate Tribunal by the Revenue was accepted and order of the Commissioner Income Tax (Appeals) was reversed and that of the Assessing Officer was restored.

Having heard the learned counsel for the parties and perusing the record, we are of the considered view that pure findings of fact have been recorded by the authorities below and no interference of this Court in the pure findings of fact would be warranted because no substantial question of law within the meaning of Section 260A(1) of the Act would arise for determination of this Court. There is thus no merit in the appeal and the same is accordingly dismissed.

(M.M.Kumar)
Judge

(Ajay Kumar Mittal)
Judge

20.11.2007

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